

EXHIBIT E

BERNKOPF, GOODMAN & BASEMAN LLP

COUNSELLORS AT LAW
125 SUMMER STREET
BOSTON, MASSACHUSETTS 02110-1621
TELEPHONE (617) 790-3000
TELECOPIER (617) 790-3300

June 18, 2002

Bruce D. Levin
DIRECT DIAL: (617) 790-3314
e-mail: blevin@bgblaw.com

VIA FACSIMILE

Kathleen Carson, Esquire
Swartz Campbell Detweiler
1601 Market Street
Philadelphia, PA 19103-2316

Re: United States Fidelity & Guaranty Company v. Brown Schultz Sheridan & Fritz

Dear Kathleen:

I am in receipt of the Defendants' Responses to Plaintiff's Second Request for the Production of Documents.

As an initial matter, I find the objections to Request Nos. 5 and 6 that certain responses are "premature pending the completion of discovery" rather hypocritical in light of your prior letters in which you demand instant supplementation of interrogatories by my client. Accordingly, I, again, suggest that the parties agree upon a date for the exchange of supplemented discovery responses, particularly as concerns "contention" requests. You have previously indicated your displeasure with the dates I have suggested. Concomitantly, you have refused to suggest alternate dates. I find it hard to believe that there is not some compromise date upon which we can agree.

As for the various claims of "attorney-client privilege," the pertinent rules require that you provide a privilege log. A privilege log has yet to be produced by your client during the course of this litigation. As you know, my client has produced such a log.

Any issues concerning the assertion of accountant-client privilege should now be rendered moot by Magistrate Judge Smyser's recent opinion dated June 13, 2002. In our conversation on June 17, 2002, you indicated that you were in the process of gathering the PCIC documents and would promptly send them to me. To the extent that such production does not include all documents in response to Request Nos. 1 and 3, please arrange for those to be produced also.

BERNKOPF, GOODMAN & BASEMAN LLP

Kathleen Carson, Esquire

June 18, 2002

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Please feel free to call me if you have any questions or comments.

Very truly yours,

A handwritten signature in black ink, appearing to be 'BDL', with a long horizontal line extending to the right.

Bruce D. Levin

cc: Peter B. McGlynn, Esquire

BDL/mlb

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